

Maine Revised Statutes
Title 36: TAXATION
Chapter 831: PROCEDURE AND ADMINISTRATION

§5291. MAINE PUBLIC LIBRARY FUND; VOLUNTARY CHECKOFF

1. Maine Public Library Fund. When filing a return, a taxpayer entitled to a refund under this Part may designate that a portion of that refund be paid into the Maine Public Library Fund established in Title 27, section 8. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Public Library Fund by including with that taxpayer's return sufficient funds to make the contribution. The contribution may not be less than \$5. Each individual income tax return form must contain a designation in substantially the following form: "Maine Public Library Fund: () \$5, () \$10, () \$25 or () Other \$.... ."

[2011, c. 685, §11 (NEW) .]

2. Contributions credited to Maine Public Library Fund. The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of administering the Maine Public Library Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Public Library Fund.

[2011, c. 685, §11 (NEW) .]

SECTION HISTORY

2011, c. 685, §11 (NEW) .

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